

CHURCH TEMPORALITIES (IRELAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

ACCOUN T

OF THE

IRISH LAND COMMISSION,

ON ACCOUNT OF

CHURCH TEMPORALITIES IN IRELAND,

For the Year ended 31st March 1884,

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 26th July 1869 (the Date of the Irish Church Act) to the 31st March 1884.

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(Presented pursuant to Act 32 & 33 Vict. c. 42, s. 37.)

Ordered, by The House of Commons, to be Printed,

3 November 1884.

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REPORT of the COMPTROLLER and AUDITOR GENERAL upon the IRELAND
CHURCH TEMPORALITIES ACCOUNT, for the Period from 1st April 1883
to 31st March 1884, prepared and submitted to Parliament in pursuance
of the 37th Section of the Act 32 & 33 Vict. c. 42.

Mortgages not ready
for inspection.

1. THE mortgages which were not ready for inspection, because they had not been completed in September last, were—

Sales of Perpetuities for the years 1871 to 1878	-	-	-	-	10
" Renewable Leasesholds, 1878 to 1878	-	-	-	-	4
" Yearly and other Tenures, 1871 to 1882-3	-	-	-	-	82
" Ecclesiastical Residences and Lands, 1877	-	-	-	-	1
				TOTAL	97

Among the mortgages outstanding in respect of Sales of Perpetuities is one for 600*l.*, the proportion of purchase money remaining on credit, of a Perpetuity Rent of 32*l.* 10*s.* 4*d.*

The Governors of the Londonderry District Lunatic Asylum purchased this rent for the sum of 820*l.* 8*s.* 4*d.* in April 1878. The Auditor of the Asylum Accounts, in his report dated December 1878, took exception to the transaction on the ground that the Governors had no legal power to make the purchase, his contention being that under the Acts 1 & 2 Geo. 4, c. 33, and 18 & 19 Vict. c. 100, the Board of Control of Lunatic Asylums alone had the power to purchase buildings or lands.

In a previous case, however, the Law Officers of the Crown had given their opinion that the Board of Control had not the power to obtain an advance of public money for the purpose of buying up a bond rent.

Therefore, neither the Board of Governors of the Asylum, nor the Board of Control, have the power to execute the mortgage, and as to complete a transaction which appears to be altogether illegal.

In a recent letter from the Irish Land Commissioners, they state that "The Solicitor of the Church Property Department is still in correspondence with the Solicitor of the Board of Governors of the Lunatic Asylum in order to ascertain whether that body has legal power to execute the mortgage required."

It should be stated that the portion of the purchase money payable in cash has been paid, and that the instalments agreed to be paid under mortgage have been regularly received.

Of the mortgages for yearly and other tenures outstanding, six are stated to have been executed, but could not be produced to my examiners, as they had been mislaid.

Deducting these six mortgages said to have been executed, the numbers outstanding would be reduced to 91, as against 111 last year.

2. Included in the "Miscellaneous Payments" is a sum of 235*l.* 5*s.* 5*d.* paid to the Rev. G. Tottenham, under an Order of the Irish Land Commission, dated 16th November 1882.

In explanation of these payments, it appears from the Book of Proceedings furnished in support of them, that the Rev. G. Tottenham commuted his life interest on the 10th May 1873. In his claim he represented that the possession of 20 statute acres of Turbary had been given up to him by the Coxes, and that the same were in his actual possession. The Irish Church Commissioners, believing and acting upon these representations, allowed the commutation value of 26*l.* per annum on the faith thereof, and about 450*l.* commutation money was paid to the Church Representative Body in respect of the said Turbary. The Commissioners, who then became the supposed owners, conveyed a portion of the Turbary to the Church Representative Body, and the remainder to the Rev. G. Tottenham (who had claimed pre-emption), by deed dated 18th April 1875. He paid for his portion the sum of 180*l.*, viz., in cash 81*l.* 17*s.* 10*d.*, the balance having been secured by mortgage in 20 instalments of 6*l.* each.

It was subsequently decided at the Summer Assizes, 1881, that the Turbary belonged to the Coxes, and not to the Rev. G. Tottenham. The Commissioners, therefore, not having become owners by commutation, could not sevay the Turbary to Mr. Tottenham, who thereupon applied for a refund of the purchase money, together with interest thereon.

The claim was resisted by the Irish Church Temporalities Commissioners on the grounds that the mistake had arisen out of the misrepresentations of Mr. Tottenham, which had led to the erroneous payment by them to the Church Representative Body, of a sum of about 450*l.* in commutation of Mr. Tottenham's claim, to which it now appears that body was not entitled, inasmuch as the property for which it was paid was not in Mr. Tottenham's possession.

The Court of the Irish Land Commission decided, by decree of 16th November 1882, that Mr. Tottenham was entitled to repayment of the purchase money, and interest, with costs,

costs, but do not appear to have noticed the fact that the Representative Church Body had already been paid, on Mr. Tottenham's behalf, 450 £ commutation money, which should not have been paid.

3. There have been issued to the Commissioners of Public Works in Ireland, under the Acts for the Relief of Distress in Ireland (Acts 43 Vict. c. 4, s. 17, and 43 & 44 Vict. c. 14, s. 2), the following sums, viz.:—

Relief of Distress in Ireland.

		£.	s.	d.
In 1880 and 1881-2	- - - - -	1,210,000	-	-
" 1882-3	- - - - -	37,000	-	-
" 1883-4	- - - - -	14,000	-	-
		<hr/>		
		1,261,000	-	-
<i>Less,—Amount made free Grants, 1881-2</i>	- - - - -	18,069	3	-
		<hr/>		
		1,241,930	17	-
<i>Advances repaid by Board of Works:</i>				
In 1880 and 1881-2	- - - - -	6,797	4	9
" 1882-3	- - - - -	9,263	17	1
" 1883-4	- - - - -	35,602	19	9
		<hr/>		
		51,664	1	7
<i>Balance outstanding 31st March 1884</i>	- - - - -	<hr/>	£.	1,190,266
		15	5	<hr/>

4. The arrears on the Collection Rents, which were last year 200,614/- 1s. 1d., are Arrears on the Collection Rents.

In reply to my request for an explanation of the long arrears, extending over periods of from three to five years in certain items of the following Rents, viz.—

Mortgage Account (converted Leasesholds), Interest;

Mortgage Account, Landed Property, Interest;

Mortgage Account, Landed Property, Fixed Half-yearly Instalments;

Perpetuity Rents;

Renewable Leasesholds (including Fines) and other Tenures;

I have been informed that more than usual difficulties have arisen in their collection, and that steps are now being taken by the Solicitor for their recovery.

During the period of this Account the Commissioners have, in their discretion, written off, or remitted, arrears of Tithe Rents, Perpetuity Rents, Renewable Leasesholds, Landed Property, Half-yearly Instalments, and converted Leasesholds (Interest), the sum of 1,469 £ 5s. 1d. In this sum, however, is included 1,273/- 8s. 1d., "cancelled on account of alterations in terms of mortgages, and the amount reappears in the new terms," and is not "lost."

5. The Cash Balance on the 31st March 1884 was, as stated by the Accounting Officers, Cash Balance.

Arrears remitted.

182,081 £. 12s. 4d.

Wm. Duval,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
29 October 1884.

L.—ACCOUNT of the Receipts and Expenditure of the Poor Law Committee on Account of Current Expenditure in Ireland, under the Provisions of "The Irish Church Act, 1869," "The Irish Church Act, 1881, Amendment Act, 1873," and "The Irish Church Act Amendment Act, 1891," for the Year ended 31st March 1894.

2.

Source of Expenditure and Date and Year and Rate	RECEIPTS	Expenditure in the Year	Source of Expenditure and Date, Year and Rate	EXPENDITURE	Expenditure in the Year
10	To Balance, &c.— On 1st April 1893	£. s. d.	10	By Contributions, Assessments, &c. 1 For the committee in episcopacy, Bishops, and Archbishops For the committee in permanent reader. 2 For the committee in clergymen, and Master Interlocutors. 3 For the committee in clerks, servers, and others holding the office of Clerk. 4 For the committee in churchwardens, collectors, &c. 5 For the Clerk, &c. 6	£. s. d.
10, 11, and 12	To value of Property (100 p. 1 in Lessor and Enclosure) Title mortgage	100,000 0 0	11	100,000 0 0	100,000 0 0
10, 11, and 12	Lease, &c. 1. Property Rent	4,000 0 0	12	4,000 0 0	4,000 0 0
	2. Tenants and other income	300 0 0			
11, 12, and 13	Undischarged indebtedness and leases	1,000 0 0	13	By Contribution of Assessors, &c. Of Archbishops, Bishops, and Clergymen. Contribution money	1,000 0 0
11 and 12, and 13, (1893)	To Rent, &c. 1 Title mortgage	100,000 0 0	13 and 14	Rents (11) per cent. annually. 2	100,000 0 0
11 and 12	Lease, &c. 1. Property rents	4,000 0 0	14	By Clergy and Interlocutors holding property. 3	4,000 0 0
	2. Assessable benefices (including Dean) and other benefices	354 0 0	15	By Bishop's Clerks. 4 100 contributions	354 0 0
	To Proprietary Account of Clergy (Debtors and Proprietary and Clerks, Books, Rates, Taxes, &c.) unpaid by the Clergy	0 0 0	16	Contribution of Assessors Contribution money	0 0 0
13 and 14	To Clerks and Assessors of Bishops 1. By Rent per Cent. Assessors	1,000 0 0	17 and 18	By Rent Assessors, &c. From State Bankruptcy For rents. 1 From Clerks For rents, rentals, &c. 2	1,000 0 0
	2. By Bank of Ireland 3. By mortgage-holders, &c.	100 0 0			
		100,000 0 0			

10	10 (201)	On mortgage converted households On joint home mortgages On sole tenancy	1,070 10 00 110 0 0 1,070 10 00	10	By Proprietary Lenses held over in the Charge By State, Town, Bar.	114 0 0 0 0 11
				10 and 10	By Miscellaneous Payments	100 0 0
	10	To Miscellaneous Receipts Post-charge rents, etc. Sales—collected and legal grants, etc. Other receipts	110 0 0 100 0 0 100 10 00	10 and 10	By Relation and Response of the Irish Church Properties (including for the use of funds to the Irish Land Commission)	10 0 0
			1,070 10 00	10	By Credit of Accounts (loss of Assets)	100 0 0
				10 (201)	By the Irish Land Commission, by a Note Agreement, from the Date of transfer to the Irish Land Commission. (For payment for day 10 to 11 Feb. a. 10, a. 11, a. 12 of the increased cost of the administration and management of the Church Property	10,000 0 0
	10	To Loss Account, (Title Receipts) Plant and equipment	100,000 10 00	10	By Compensation and Reprisal and Allowance of the Com- missioners and Officers of the Disbanded Properties (including allowances related to 10 and 11 Feb. a. 10, a. 11, a. 12)	1,000 0 0
				10 to 10	By Interest and Charges on Loans Interest of advances from National Debt Commissioners Money being in Disbursement Interest of Advances from the Bank of Ireland on Disbursement Advances, England and Ireland	100 0 0 100 0 0 100 00 00
	10	To Mortgage Advances, Disbursed (Index 9 to 10, 10/10, a. 10, 11, 12/13)		10 and 10 10	By Money Due on Mortgage Balances, etc. By Property and Income Tax (Index 9 to 10 Feb. a. 10, a. 11, a. 12/13, a. 14)	10 0 0
		Mortgage Advances	100,000 10 00	10	By the Commissioners for the Reduction of the National Debt For Advances under the Irish Church Act, 1843 (paid Interest or Premium (Index 9, 10, 11, 12/13, 14, 15 and 16 to 18 Feb. a. 10, a. 11)	10,000 10 00
	10	To Other Home Mortgages (Index 10 to 11 Feb. a. 10, a. 11, and 12 to 13 Feb. a. 10, a. 11)	10 0 0	10	By the Commissioners for the Reduction of the National Debt For Advances under the Irish Church Act, 1843 (paid Interest or Premium (Index 9, 10, 11, 12/13, 14, 15 and 16 to 18 Feb. a. 10, a. 11)	10,000 10 00
				10	By the Commissioners for the Reduction of the National Debt For Advances under the Irish Church Act, 1843 (paid Interest or Premium (Index 9, 10, 11, 12/13, 14, 15 and 16 to 18 Feb. a. 10, a. 11)	10,000 10 00
	10	To Deposit of Costs, Repair Fund	10 0 0	10	By the Commissioners for the Reduction of the National Debt For Advances under the Irish Church Act, 1843 (paid Interest or Premium (Index 9, 10, 11, 12/13, 14, 15 and 16 to 18 Feb. a. 10, a. 11)	10,000 10 00
				10	By the Commissioners of Public Works in Ireland For general paid to them to be applied in making advances and grants	10,000 0 0
		Capital Reserve	10 0 0	10 and 10	Capital Reserve	10 0 0

REPORT ACCOUNT

	Rate per Cent. annum	Rate, Month
Balances on 1st April 1990	A. a. d. 10,700 0 0	A. a. d. 10,700 0 0
Bank rated for the year (1990-91)	100 0 0	—
Balances on 1st March 1991	A. a. d. 10,700 0 0	A. a. d. 10,700 0 0

The New Book Committee

■ P. G. Sheldy, L. M. Sander

the system. }
It is
also a
form of
math.

It would also prove convenient for the reader to refer to the observations published in the *Geological Survey Memoirs*.

— 7 —

Mr. Justice
Associate General of the Library of Congress
and Author, *Books of Great Authors*.

II.—SALES OF PROPERTY, for the Year ending 31st March 1884.

TITLE OF ACCOUNT.	Annual Rent. (Vide Account, p. 4.)	PURCHASE MONEY.			TOTAL Purchase Money.
		Cash. £. s. d.	Loan and Mortgage. £. s. d.		
Title Rent-charge - - - - -	£. s. d. 1,900 1 8	£. s. d. 6,010 18 1	£. s. d. 33,094 16 1	£. s. d. 39,813 14 2	
Leads, &c.:					
Perpetuity Rents - - - - -	181 6 8	4,659 1 7	—	4,639 1 7	
Renewable households - - - - -	—	—	—	—	
Yearly and other tenures - - - - -	61 9 6	567 10 1	674 9 11	1,232 — —	
Rights to mines and quarries - - - - -	—	—	—	—	
Ecclesiastical residences and lands - - - - -	* 1,720 18 8	1,742 9 8	3,672 — 11		
Conversion of renewable households into perpetuities - - - - -	—	—	—	—	
TOTALS - - - - - £.	19,330 6 5	34,131 8 3	53,461 16 8		
* Note.—Total cash sales in the year - - - - -	—	—	—	—	£. s. d. 1,911 15 8
Less.—Purchase Money refunded in the year - - - - -	—	—	—	—	£. 17 —
					£. 1,929 18 8

III.—COLLECTION ACCOUNTS, for the Year ending 31st March 1884.

No. 1.—LOANS, MORTGAGES, &c.

TITLE OF ACCOUNT.	Balance Outstanding (not due) 31st March 1883.	Loans and Mortgages within the Year.	TOTAL.	Rents Receivable within the Year.	Discharged.		Balance Outstanding (not due) 31st March 1884.
					£. s. d.	£. s. d.	
Value of Property :							
Title-rentcharge	£7,568,863 17 7	£8,000 17 6	£8,068,847 16 3	£35,833 4 1	£3,935 1 8	£7,812,771 9 7	
Lands, &c.:							
Simple mortgages	582,114 6	-	582,114 6	6,480 15 10	99 4 2	573,634 6 6	
Installment mortgages	7,450,955 11 11	£3,262 10	£1,424,948 1 11	85,071 18 8	698 16	£1,337,877 12 3	
Conversion of renewable leaseholds into perpetuities	204,014 7 7	-	204,014 7 7	6,214 15 1	-	-	198,760 12 6
Globe-lease mortgages	183 17 4	-	183 17 4	18 2 8	-	-	179 14 8
TOTALS	£ 10,356,191 14 11	£8,336 7 0	£10,358,408 2 7	£31,909 11 3	£4,051 1 10	£9,924,223 9 6	

* These sums include the aggregate amount of the fixed instalments, which will become payable (in the manner of a terminable annuity) in redemption of purchase money, with interest, for the entire period of each debt.

No. 2.—TITHE RENTCHARGE, RENTS, INTEREST, &c.

TITLE OF ACCOUNT.	Amount due 31st March 1883	Rental for Year ending 31st March 1884.	TOTAL.	Received within the Year (Vide Account, pp. 4 and 5).	Remitted or Written off.		Amount due 31st March 1884.
					£. s. d.	£. s. d.	
Title-rentcharge	160,645 17 1	160,420 12 1	290,959 0 2	201,805 6 8	165 5 4	91,438 17 2	
Title-rentcharge fixed annual instalments	22,075 7 4	192,823 4 -	219,896 11 4	201,805 14 -	-	-	17,980 17 4
Property rents	34,087 7 3	50,991 13 3	84,078 - 0	62,771 6 7	10 8 11	53,307 5 2	
Renewable leaseholds (including flats) and other tenures	460 17 2	796 10 -	1,256 7 2	504 4 -	1 2 0	583 - 8	
Mortgage account (landed property), interest	5,202 4 6	22,306 - 0	28,508 4 9	22,402 10 6	-	-	6,075 5 8
Mortgage account, fixed half-yearly instalments	25,287 1 8	65,611 13 8	111,058 15 4	84,300 2 7	21,270 8 1	25,485 4 0	
Mortgage account (converted leaseholds), interest	1,267 6 1	8,444 5 10	10,611 11 11	8,503 12 10	9 - 3	1,298 10 10	
Globe-lease mortgages, interest	3 - -	7 7 2	10 7 2	7 11 2	-	2 10 -	
Globe-lease instalments	6 - -	18 2 6	18 2 6	18 2 6	-	6 - -	
TOTALS	£ 200,814 1 1	£57,476 9 1	£108,290 10 2	£52,244 - -	1,480 5 1	£74,557 5 1	

† This amount is suspended on account of alterations in terms of mortgages, and re-appears in the new terms; it is not lost.

I hereby certify that, to the best of my knowledge and belief, the amounts rendered by me for rents, title-rentcharge, mortgages, and other property vested in the Irish Land Commission, include the whole amounts received or receivable by me during the year ending 31st March 1884.

Godfrey Fetherston Ha.,
Superintendent, Church Property Department.

IV.—CAPITAL LIABILITIES: as reported by Directors, As., for the Year ended 31st March 1954.

TO WHICH PARTIES	FOR WHICH PURPOSES, AND WHETHER ON LIABILITY CONTRACTS.	BALANCE OUTSTANDING, 31st April 1954.	BALANCE OUTSTANDING ON THE 31st MARCH 1954.	BALANCE OUTSTANDING ON THE 31st MARCH 1953.	BALANCE OUTSTANDING ON THE 31st MARCH 1952.
The Commissioners for the Retention of the National Debt.	For the purpose of the Irish Church Act, 1909 (Act 20 & 21 Vict. c. 62).	£1,112,000	£1,112,000	£1,112,000	£1,112,000
State	For the Relief of Unrest (Ireland), per Act 12 Vict. c. 6, and as at 31st Mar. c. 14.	1,000,000	1,000,000	1,000,000	1,000,000
State	For the purpose of the Arrest of Riot (Ireland) Act, 1902 (Act 12 Vict. c. 47).	100,000	100,000	100,000	100,000
State	Relief of Unrest Trustee (Ireland) Finance Fund, per Act 10 of Vict. c. 42.	1,000,000	1,000,000	1,000,000	1,000,000
The Automobile Association Fund, Ireland	Automobile Association (Ireland), per Act 12 Vict. c. 47	1,000,000	1,000,000	1,000,000	1,000,000
The Royal University of Ireland	The Royal University of Ireland, per Act 10 & 11 Vict. c. 111 Thomas	1,000,000	1,000,000	1,000,000	1,000,000

* The Commissioners liability under the Act 10 & 11 Vict. c. 111 amounts to the sum of an amount of £1,000,000 £, unpaid and unpaid. The stated liability in respect of the payment has been reduced to £1,000,000. (See Parliamentary Paper, Cm. 8122).

TREASURY OF IRELAND, IRELAND.

ACCOUNT of Advances made to the Commissioners of Poor Work, Ireland, per Act 41 Vict. n. 4, and 42 & 3 Vict. n. 14.

	£. s. d.
Balance outstanding on the 1st April 1891	1,000 0 0
Advances made in the Year 1891 to (with Account, p. 12)	1,000 0 0
	1,000 0 0
Repayments within the Year 1890-91 (with Account, p. 12)	1,000 0 0
Balance Outstanding on the 1st March 1892	1,000 0 0

VI - ARREARS OF RENT (IRELAND) ACT, 1893 (45 & 56 Vict. n. 47).

ACCOUNT of Money borrowed from the Commissioners for the Recovery of the National Debt, and Transferred to the State Loan Committee Account.

	£. s. d.
Balance outstanding on 1st April 1891	100 0 0
Interest accrued and transferred in the Year 1890-91 (with Account, p. 12)	100 0 0
	200 0 0
Plus Grants, &c., made in the year 1890-91 (with Local Committee Account)	100 0 0
Advances in respect of Arrears of Rent (repayable) (with Local Committee Account)	100 0 0
	200 0 0
Balance outstanding on the 1st March 1892	200 0 0

	£. s. d.
2 Repayments to Landlords, Sec. 2, Arrears of Rent (with Local Committee Account, Repayable)	100 0 0
Interest accrued, &c., (with Local Committee Account)	100 0 0
	200 0 0
2 Repayments to Landlords, Sec. 2, Arrears of Rent (with Local Committee Account, Repayable)	100 0 0

† This sum of 10,000 £. is due 2002 in repayable (with Interest) to the Church Reparation Fund.

VII.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION on
Act, 1849, "The Irish Church Act, 1859, Amendment Act, 1872," and "The Irish

Dr.

Section of Principal Act and Acts of 1872 and 1883.	RECEIPT.	26th July 1860 to 31st March 1883.	1st April 1883 to 31st March 1884.	TOTAL.
56	To Balance, viz : On 26th July 1860 - - - - 10,570 4 0 On 1st April 1863 - - - - - - - - 107,365 1 4	£. s. d.	£. s. d.	£. s. d.
53, and 7, 1872	To Sales of Property (vide p. 20, for Leases and Mortgages) : Tiths Rentcharge - - - - 490,975 10 1	£. s. d.	£. s. d.	£. s. d.
54, 55, and 64	Lands, &c. : 1. Perpetuity rents - - - - 301,935 - 6 2. Renewable leaseholds - - - - 77,702 12 1 3. Yearly and other tenures - - - 1,127,610 2 9 4. Rights to mines and quarries - - - 3,205 10 6	£. s. d.	£. s. d.	£. s. d.
27, 28, and 52	Ecclesiastical Residences and Lands : See Houses and Lands - - - - 74,493 - 2 Other residences and lands - - - - 607,003 6 1	£. s. d.	£. s. d.	£. s. d.
31, and 19, 1872.	To Conversion of Renewable Leaseholds into Perpetuities (Act 3 & 4 Will. 4, c. 37, ss. 145 and 146) - - - - - 137,425 14 -	£. s. d.	£. s. d.	£. s. d.
	Carried forward - - - - £.	3,414,700 10 5	290,000 0 0	3,604,700 4 10

Account of CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Church Act Amendment Act, 1881," for the Period from 26th July 1880 to 31st March 1884.

Cr.

Section of Principal Act and Acts of 1878 and 1881.	EXPENDITURE.	26th July 1880 to 31st March 1883.	1st April 1883 to 31st March 1884.	Total.
		£. s. d.	£. s. d.	
14	By Compensation, Annuities, Gratuities, &c.:			
	For life annuities to archbishops, bishops, and incumbents - - - - -	356,063 16 6	8,146 18 11	364,210 15 7
15	For life annuities to permanent curates - - - - -	60,270 0 - -	1,038 - - -	61,308 0 - -
15	For gratuities to curates not entitled to compensation or permanent curates - - - - -	35,400 - - - -	- - - - -	35,400 - - -
16	For life annuities to diocesan and district schoolmasters - - - - -	6,405 11 6	794 11 6	6,799 3 2
18	For life annuities to clerks, sextons, and others holding freehold offices - - - - -	68,300 16 -	1,038 9 1	69,338 4 1
17	For gratuities to certain persons not entitled to compensation - - - - -	4,625 10 - - -	- - - - -	4,625 10 - -
45	For life annuities to vicars general and other officers, for loss of fees, &c. - - - - -	32,982 13 9	871 18 6	33,854 12 0
45	For compensation to deputy regitans and others, for loss of office - - - - -	5,200 13 4 - - -	- - - - -	5,200 13 4
45	For compensation to vicars general, &c., for loss of fees - - - - -	1,112 17 6 - - -	- - - - -	1,112 17 6
	By Commutation of Annuities, &c.:			
23	Of Archbishops, Bishops, and Incumbents:			
	Commutation money - - - - -	5,216,046 17 3	838 6 4	5,227,887 3 7
	Bonds (12 per cent. added) - - - - -	621,032 7 7	7 16 6	621,040 4 1
23	Of Permanent Curates:			
	Commutation money - - - - -	1,660,671 18 6	- - - - -	1,660,671 18 6
	Bonds (12 per cent. added) - - - - -	185,201 17 7	- - - - -	185,201 17 7
2, 1872	Of diocesan schoolmasters - - - - -	16,714 19 6	- - - - -	16,714 19 6
16	Of clerks, sextons, and others - - - - -	272,474 8 10	- - - - -	272,474 6 10
4, 1872	Of vicars general and other officers - - - - -	73,553 5 4 - - -	- - - - -	73,553 5 4
4, 1872	Of annuitants under 4th section - - - - -	86,172 12 9 - - -	- - - - -	86,172 12 9
23	By Interest of Commutation Money (paid to the Representative Church Body) - - - - -	258,263 5 10 - - -	- - - - -	258,263 5 10
24, 26, 28, and 5, 1872.	By Building Charges - - - - -	235,060 2 5 - - -	- - - - -	235,060 2 5
18	By Compensation to Lay Parishes - - - - -	778,887 17 19 - - -	- - - - -	778,887 17 19
29	By Private Endowments (paid over to the Representative Church Body) - - - - -	500,000 - - - - -	- - - - -	500,000 - - -
45	By Compensation to the Chancellor and Prebendaries of Christ Church, Dublin, &c. - - - - -	23,715 5 8 - - -	- - - - -	23,715 5 8
25	By National Monuments, Maintenance - - - - -	50,000 - - - - -	- - - - -	50,000 - - -
23, and 5, 1872	By Leases of Tithes Recalcharge, Purchase of - - - - -	99,483 2 4 - - -	- - - - -	99,483 2 4
11 and 12	By Charges and Incumbrances affecting Property - - - - -	102,459 14 - - -	568 18 6	103,026 12 6
66	By Payments to Persons appointed to Ecclesiastical Offices, between 26th July 1880 and 1st January 1871 - - - - -	18,548 4 1 - - -	- - - - -	18,548 4 1
	Carried forward - - - - - £	10,902,551 5 11	15,379 18 3	10,918,930 3 2

Dr. VII.—Account of the Receipt and Expenditure of the Irish Land Commission, on Account

Section of Principal Act and Acts of 1878 and 1881.	R E C E I P T .	28th July 1880 to 31st March 1883.	1st April 1883 to 31st March 1884.	TOTAL.
		£. s. d.	£. s. d.	
	Brought forward	3,438,761 16 0	206,535 9 0	3,645,296 4 10
11 and 12, and 8 (1872).	To Rents, &c.:			
	Title Recharge	8,600,074 10 11	261,205 8 0	8,861,280 0 7
11 and 12	Lands, &c.:			
	1. Perpetuity rents	950,154 10 0	62,771 9 7	982,025 0 7
	2. Renewable households (including fines) and other tenures	6,5,000 4 0	604 4 0	616,274 8 0
	3. Mineral rents and royalties	7,031 12 0	—	7,031 12 0
—	To Proportionate Amount of Charges (Draw- ings and Improvement Loans; Rents, Rates, Taxes, &c.) repaid by the Clergy	8,923 5 8	3 9 6	8,926 15 2
11 and 12	To Dividends and Interest of Money:			
	On New Three per Cent. Annuities	23,634 15 7	1,189 6 3	21,823 18 10
	On Three per Cent. Consolidated Annuities	3,145 2 3	—	3,145 2 3
	On Three per Cent. Reduced Annuities	404 10 0	—	404 10 0
	On Bank of Ireland Stock	23,261 10 0	480 0 0	23,741 10 0
12 (1872)	On mortgages—landed property, &c.	174,702 18 7	12,422 19 6	197,125 15 1
	On mortgages—converted households	80,710 14 11	8,703 12 10	89,414 7 9
	On glebe-house mortgages	8,474 13 9	7 11 2	8,482 4 11
	On other money	72,432 9 2	1,023 0 0	74,455 0 8
11	To Charge on the See of Armagh (Act 3 & 4 Will. 4, c. 37, & 54)	13,500 0 0	—	13,500 0 0
11	To Charge on the See of Derry (Act 3 & 4 Will. 4, c. 37, & 54)	21,800 2 7	—	21,800 2 7
11	To Estates Subscriptions (for building, enlarging, and repair of churches)	11,728 8 4	—	11,728 8 4
11	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 37)	47,815 7 4	—	47,815 7 4
11	To Miscellaneous Receipts	109,070 1 2	1,772 11 3	110,843 12 5
	Canceled forward £.	8,469,949 2 7	510,928 18 2	8,980,877 19 5

of Church Temporalities in Ireland, from 28th July 1882 to 31st March 1884—continued.

On.

Section of Principal Act and Ann. of 1879 and 1881.	EXPENDITURE.	28th July 1882 to 31st March 1883.	1st April 1883 to 31st March 1884.	TOTAL.
	Brought forward	£. s. d.	£. s. d.	£. s. d.
	10,962,551 3 11	10,739 19 5	10,276,291 3 2	
	By Regium Denuo:			
28	Life Annuities	63,642 10 9	828 18 —	63,609 17 9
	Conversion of Annuities:			
29	Commutation money	555,316 7 1	502 2 0	555,807 9 1
23	Bonus (12 per cent. added)	65,766 10 2	—	65,766 10 2
40	Widow and Orphan Fund, Syndic of Ulster	5,184 — —	—	5,184 — —
40	Other Widows' Funds	19,955 18 8	—	19,955 18 8
40	Ministers' Payments to Widows' Funds	18,000 0 2	—	18,000 0 2
40	Clerks of the Syndic	2,131 19 4	—	2,131 19 4
40	General Assembly's College at Belfast	38,715 19 2	—	38,715 19 2
40	Non-subscribing Associations of Presbyterians	4,200 — —	—	4,200 — —
40	By College of Maynooth	372,001 — 6	—	372,001 — 6
34	By Expenses attendant on Sales of Property	9,111 6 8	—	9,111 6 8
11 and 12	By Rent Abatements, &c.:			
	From Tithe Rentcharge:			
	Poor rate	107,513 5 3	16,256 — 2	100,719 5 5
	From Lands:			
	Poor rate, remissions, &c.	45,947 14 2	5,600 13 5	45,428 7 7
40	By Proportion of Income paid over to the Clergy	108,157 0 3	124 1 8	108,281 31 —
11 and 12	By Allowances to Tenants (Impairments, Repairs, &c.)	406 11 —	—	406 11 —
11 and 12	By Tithes Rentcharges paid	1,640 15 2	—	1,640 15 2
11 and 12	By Quitt and Coven Rent paid	2,329 10 1	—	2,329 10 1
11 and 12	By Rates, Taxes, &c.	6,213 3 4	5 1 11	6,218 6 8
—	By Refund to the Clergy of Poor Rate in respect of Tithe Rentcharge, &c.	4,523 2 4	—	4,523 2 4
40	By Expenditure under 31st Section of "The Irish Church Act, 1869":			
	For building and enlarging churches	22,430 10 8	—	22,430 10 8
40	By Expenditure under 40th Section of "The Irish Church Act, 1869":			
	For repair of churches	70,313 4 5	—	70,313 4 5
	For church requisitions, salaries of clerks, sextons, &c.	64,000 4 5	—	64,000 4 5
11	By Stipends and other Payments for which the Ecclesiastical Commissioners were liable	47,910 18 7	—	47,910 19 7
11	By Superannuation Allowances (granted prior to 27th July 1880)	1,010 3 8	—	1,010 3 8
7 (1873)	By Refund to Purchasers of Tithe Rentcharge in respect of Poor rate	4,052 17 7	—	4,052 17 7
—	By Miscellaneous Payments	21,003 6 4	313 16 3	21,642 3 7
	Carried forward	£. s. d.	£. s. d.	£. s. d.
	12,771,842 8 —	34,635 16 3	12,806,778 8 5	

VII.—Account of the Receipt and Expenditure of the Irish Land Commission, on Account

Dr.

Section of Principal Act and Acts of 1875 and 1882.	R E C E I P T.	26th July 1883 to 31st March 1883.	1st April 1883 to 31st March 1884.	Total.
		£. s. d.	£. s. d.	
	Brought forward - - -	8,603,945 2 7	610,528 16 2	8,783,672 19 5
25	To Loan Account—Title Rent-chARGE:			
	Fixed annual instalments - - -	1,004,310 2 2	901,368 14 -	1,805,640 10 2
62	To Mortgage Account—Leased Property, &c.			
	Mortgage money - - - - -	85,476 8 6	6,450 15 10	91,927 4 0
	Fixed half-yearly instalments - - -	673,597 17 4	64,300 2 7	737,898 - - -
31	To Mortgage Account—Converted Landholders (Act 3 & 4 Will. 4, c. 37, s. 165):			
	Mortgage money - - - - -	40,946 15 3	4,244 15 1	44,680 10 4
11	To Deposit Account, Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 164):	671 - - -	- - - - -	671 - - -
11	To Globe House Advances—late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 68, and 1 & 2 Vict. c. 109, s. 45):			
	Instalments - - - - -	12,012 8 2	- - - - -	12,012 8 2
11	To Globe House Mortgages (Acts 22 & 24 Vict. c. 155, s. 30, and 14 & 15 Vict. c. 75, s. 20):	6,303 12 3	13 2 6	6,316 11 18
19	To Primate Beecher's and other Trust Funds	10,618 8 4	- - - - -	10,618 8 4
70	To Chapels of Ease—Repair Fund	38 2 4	- 13 0	35 16 -
—	To Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 5):			
	Schedules A. and C. - - - - -	72,065 5 0	8,063 10 8	80,128 14 8
	Schedule E. - - - - -	2,907 9 3	- - - - -	2,907 9 3
	Carried forward - - - £.	81,968,890 7 1	618,739 12 6	81,980,630 18 5

of Church Temporalities in Ireland, from 20th July 1869 to 31st March 1884—continued.

Cr.

Section of Principal Act and Acts of 1870 and 1881.	EXPENDITURE	20th July 1869 to 31st March 1869.	1st April 1869 to 31st March 1884.	TOTAL.
		£. a. d.	£. a. d.	
5 and 6	Brought forward - - -	£2,771,342 8 0	£4,435 15 3	£2,805,779 8 3
	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission) -	813,637 6 2	19 8 -	813,637 13 2
37	By Audit of Accounts (Cost of Audit) - -	10,818 4 0	365 2 8	11,183 6 11
4 (1860)	By the Irish Land Commission, &c.—Vote Accounts (from the date of Transfer to the Irish Land Commission).—For transfer, per Act 44 & 45 Vict. c. 71, s. 4, of the estimated cost of the administration and management of the Church Property -	16,718 19 9	11,395 7 1	27,113 6 10
44	By Compensation and Superannuation Allowances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 3) - - - - -	35,873 10 5	2,267 - -	37,979 10 5
59 to 61	By Interest and Charges on Loans:			
	Interest of advances from National Debt Commissioners - - -	2,672,854 6 8	177,022 - 2	2,849,876 6 10
	Stamp duty on debentures - - -	14,487 10 -	750 - -	15,237 10 -
	Banker's commission on remittances between England and Ireland - -	7,225 2 7	699 18 9	8,023 1 4
7 & 10 (1872)	By Stamp Duty on Merging Orders, &c. -	97,225 14 9	182 3 -	97,408 17 9
11	By Deposit Account: Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 57, s. 114) - -	1,362 8 7	- - -	1,362 8 7
11	By Globe Homes Advances: late Board of First Fruits (Acts 8 & 4 Will. 4, c. 57, s. 55, and 1 & 2 Vict. c. 10, s. 43) - - -	100 12 -	- - -	100 12 -
11	By Globe Homes Mortgages (Acts 13 & 24 Vict. c. 159, s. 30, and 14 & 15 Vict. c. 73, s. 20) - - - - -	3,023 1 9	- - -	3,023 1 9
29	By Priests' Bonfires and other Trust Funds	11,657 17 7	- - -	11,657 17 7
70	By Chapels of Ease: Repair Fund - -	612 13 8	- - -	612 13 8
-	By Property and Income Tax (Act 19 & 27 Vict. c. 34, s. 5):			
	Schedules A. and C. - - - -	90,453 5 6	10,359 19 10	101,812 5 4
	Schedule B. - - - -	2,907 9 3	- - -	2,907 9 3
30	By Securities purchased:			
	£. 168,201. 1. 4. Stock purchased -	243,985 - 4	- - -	243,985 - 4
-	By the Commissioners for the Reduction of the National Debt:			
	For Advances (under the Irish Church Act, 1860) repaid - - -	3,555,003 - -	334,235 - -	4,289,232 - -
	Carried forward - - - £.	10,278,318 6 6	172,056 14 6	10,450,374 1 -

VII.—Account of the Receipts and Expenditure of the Irish Land Commission, on Account
Dr.

Section of Principal Act and Acts of 1873 and 1881.	RECEIPE.	29th July 1880 to 31st March 1883.	1st April 1883 to 31st March 1884.	TOTAL.
		£. s. d.	£. s. d.	
	Brought forward	11,048,809 7 1	818,739 12 8	11,867,648 18 5
—	To Securities sold :			
	£. 684,697. 8. 6. Stock sold	600,875 13 4	— — —	600,875 13 4
30 to 61	To the Commissioners for the Reduction of the National Debt :			
	For Advances for the purposes of the Irish Church Act, 1809	9,000,000 — —	— — —	9,000,000 — —
	— — —			
	Relief of Distress (Ireland), per Assc 43 Vict. c. 4, and 43 & 44 Vict. c. 44.			
—	To the Commissioners for the Reduction of the National Debt :			
	For Advances made by them	1,200,000 — —	50,000 — —	1,250,000 — —
—	To the Commissioners of Public Works in Ireland :			
	For Advances repaid by them	16,001 1 10	35,002 19 0	51,004 1 7
	For Interest of Advances	1,022 — 7	9,023 17 7	10,095 18 2
	— — —			
	ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).			
—	To the Commissioners for the Reduction of the National Debt :			
	For Loans under the Public Works Loans Act, 1882, c. 6	250,000 — —	600,000 — —	900,000 — —
	£. 22,146,136 2 10	1,664,025 19 —	23,812,860 11 6	

The Irish Land Commission, }
27 June 1884.

E. F. Gethin, Accountant.

of Church Temporalities in Ireland, from 20th July 1860 to 31st March 1864—continued.

Section of Principal Act and Acts of 1882 and 1884.	EXPENDITURE.	26th July 1883 to 31st March 1883.	1st April 1883 to 31st March 1884.	TOTAL.
		£. s. d.	£. s. d.	
	Brought forward - - -	20,070,310 0 6	57,028 18 6	20,620,348 1 -
	STATE OF DEBT (IRELAND), per Acts 43 Vict. c. 4, and 43 & 44 Vict. c. 16			
	By the Commissioners for the Reduction of the National Debt:			
	For Interest of Advances - - -	88,000 18 -	48,100 11 0	136,100 9 6
	By the Commissioners of Public Works in Ireland:			
	For Amount paid to them to be applied in making Advances and Grants - - -	1,247,000 - - -	14,000 - - -	1,261,000 - - -
	ANNUAL OF RENT (IRELAND) ACT, 1882 (43 & 44 Vict. c. 47).			
	By the Commissioners for the Reduction of the National Debt:			
	For Interest of Loans - - -	100 17 -	10,700 16 4	11,800 2 4
	By the Irish Land Commission Account:			
	For Amount transferred to provide for pay- ments to be made, under the orders of the Commissioners, for the purposes of the above Act, which payments are to be a charge primarily upon the Irish Church Temporalities Fund - - -	950,000 - - -	650,000 - - -	900,000 - - -
	By Title Rent-charges repaid:			
	For Amount of Title Rent-charges repaid in respect of Arrears of Rent remitted in pursuance of the Act (Sect. 12) - - -	- - -	100 11 4	100 11 4
	RELIEF OF DISTRESSED UNDERS (IRELAND) ACT, 1883 (43 & 47 Vict. c. 24).			
	By the Commissioners of Public Works:			
	For sums (not exceeding 50,000 £ in all), paid to them to enable them to make Grants towards providing for the Ad- ministration of relief for the distressed poor - - -	- - -	10,350 18 -	10,350 15 -
	SEA FISHERMEN (IRELAND) ACT, 1883 (43 & 47 Vict. c. 23).			
	By the Commissioners of Public Works:			
	For sums (not to exceed 250,000 £ in all), paid over to them, to be applied as a Sea Fisheries Fund - - -	- - -	1,000 - - -	1,000 - - -
28	By Money appropriated out of Surplus Intermediate Education Board, Ireland (per Act 41 & 42 Vict. c. 60, s. 8), viz.:	130,125 - - -	32,600 - - -	172,625 - - -
	For Interest of Debentures - - -	- - -		
	NATIONAL SCHOOL TEACHERS' (IRL.) Pen- sion Fund (per Act 42 & 43 Vict. c. 74, s. 5), viz.:	117,000 - - -	30,000 - - -	125,000 - - -
	For Interest of Capital Sum outstanding			
	Royal University of Ireland (per Act 44 & 45 Vict. c. 52) - - -	30,000 - - -	30,000 - - -	50,000 - - -
35	By Balance, viz.:	£. 21,948,018 1 6	£. 401,044 17 8	£. 22,349,062 19 2
	On 31st March 1883 - - -	127,200 1 4	- - -	- - -
	On 31st March 1884 - - -	- - -	103,900 18 4	103,900 18 4
		£. 22,146,116 2 10	£. 604,038 10 -	£. 22,750,154 11 6

John O'Hagan,
E. F. Linton,
John E. Pearce,
Mack, } Irish Land Commissioners.

VIII.—SALES OF PROPERTY, for the Period from 26th July 1889 to 31st March 1884.

TITLE OF ACCOUNT	Annual Rent of Property Sold. (Vide Account, p. 12).	PURCHASE MONIES.			TOTAL Purchase Monies.	
		Cash		Losses and Disbursements.		
		£.	s. d.			
Title rent-chARGE	213,691 1 10	515,067 13 9	4,265,869 11 10	4,571,047 5 —		
Leads, &c.:						
Perpetuity rents	66,900 15 6	903,087 2 1	743,061 12 6	1,040,058 14 0		
Renewable leaseholds	4,900 14 4	77,762 12 1	84,084 1 3	163,446 13 4		
Yearly and other tenures	97,387 18 7	1,116,178 19 16	1,054,056 17 4	3,174,232 10 2		
Rights to mines and quarries	—	6,365 19 6	444 10 6	3,710 10 —		
Ecclesiastical residences and lands	—	663,676 0 11	126,691 6 7	614,967 13 6		
Conversion of renewable leaseholds into perpetuities		137,432 14 —	214,822 16 6	352,255 10 6		
TOTALS	8,431,816 — 7	6,406,762 16 6	6,327,865 17 3			

OFFICIAL TEMPORALITIES (IRELAND).

REPORT of the Commissioners and Account
General upon the Accounts of the Irish Law
Commission, in account of Current Trans-
actions in Ireland, for the Year ending 2nd
March 1884, together with the Accounts for
the above Period, and that from 1st July
1880 (the Date of the Irish Church Act) to
the 31st March 1884.

(Presented pursuant to Act of the 20th Feb. 1881, &c. 110.)

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